## **Income Tax - Full-Year Residents Married to Part-Year or Nonresident**

How is the income tax return filed when a part-year resident or nonresident of Colorado is filing a joint federal return with a full-year resident of Colorado?

Married couples who file a joint federal income tax return must file a joint Colorado income tax return even if one spouse is a full-year Colorado resident and the other is not. Check the part-year resident/nonresident box on the top of Form 104 and apportion the tax on the 104PN schedule. See FYI Income 13 "A Resident Married to a Nonresident or Part-Year Resident and Filing Jointly."